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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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IP HOLDINGS LLC, No. 07 CV 4848 (LAK)(GWG)
Plaintiff,
v.

SIERRA FASHION GROUP, INC.,
Defendant.

-----x
AMENDED
RULE 7.1 STATEMENT

Plaintiff IP Holdings LLC, through its attorneys Edwards Angell Palmer & Dodge LLP, hereby discloses the following corporate parents and any publicly held corporation that owns more than 10% or more of its stock: IP Holdings and Management Corp., which is the 100% member of IP Holdings LLC.

Dated: June 15, 2007

EDWARDS ANGELL PALMER & DODGE LLP

By: Andre K. Cizmarik
Anthony J. Viola
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AFFIDAVIT OF SERVICE

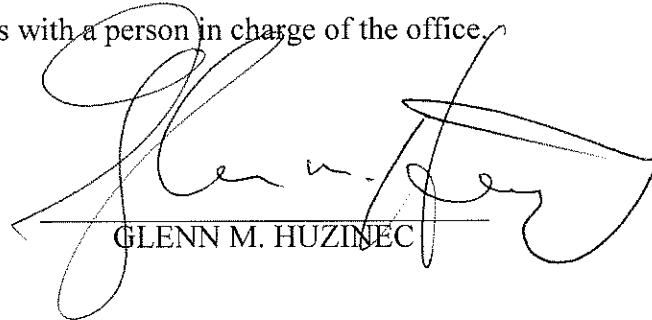
STATE OF NEW YORK)
: ss.:
COUNTY OF NEW YORK)

GLENN M. HUZINEC, being duly sworn, deposes and says:

I am over the age of eighteen years and am not a party to this action. On the 18h day of June, 2007, I served true copies of the Amended Complaint and Amended 7.1 Statement upon:

Sierra Fashion Group, Inc.
1466 Broadway, Suite 700
New York, NY 10036

by personally delivering true copies of the above mentioned documents to Sierra Fashion Group, Inc. at the above address and leaving said copies with a person in charge of the office



GLENN M. HUZINEC

Sworn to before me this
18th day of June, 2007


Notary Public
JOHN FRANCALVILLO
Notary Public, State of New York
No. 24-4838118
Qualified in Kings County
Certificate Filed in Kings County
Commission Expires Oct. 31, 2029